

ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT MAILING LABEL – MAKE CHANGES AS NECESSARY

RECEIVED

APR 08 2004

W-01157A
West End Water Company
9098 W. Pinnacle Peak Road
Peoria AZ ~~85345~~ 85383

AZ CORPORATION COMMISSION
DIRECTOR OF UTILITIES

ANNUAL REPORT

FOR YEAR ENDING

12	31	2003
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FOR COMMISSION USE

Ann04	03
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COMPANY INFORMATION

Company Name (Business Name) <u>West End Water Co.</u>		
Mailing Address <u>9098 W. Pinnacle Peak Road</u>		
<u>Peoria</u> (City)	<u>AZ</u> (State)	<u>85383</u> (Zip)
<u>623-972-6133</u>	<u>623-566-8925</u>	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)
Email Address <u>jdcampbell19098@qwest.net</u>		
Local Office Mailing Address <u>9098 W. Pinnacle Peak Road</u>		
<u>Peoria</u> (City)	<u>AZ</u> (State)	<u>85383</u> (Zip)
<u>623-972-6133</u>	<u>623-566-8925</u>	
Local Office Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)
Email Address <u>jdcampbell19098@qwest.net</u>		

MANAGEMENT INFORMATION

Management Contact: <u>J D Campbell</u>		<u>President</u>	
(Name)		(Title)	
<u>9098 W. Pinnacle Peak Road</u>	<u>Peoria</u>	<u>AZ</u>	<u>85383</u>
(Street)	(City)	(State)	(Zip)
<u>623-972-6133</u>	<u>623-566-8925</u>		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	
Email Address <u>jdcampbell19098@qwest.net</u>			
On Site Manager: <u>J D Campbell</u>			
(Name)			
<u>9098 W. Pinnacle Peak Road</u>	<u>Peoria</u>	<u>AZ</u>	<u>85383</u>
(Street)	(City)	(State)	(Zip)
<u>623-972-6133</u>	<u>623-566-8925</u>		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	
Email Address <u>jdcampbell19098@qwest.net</u>			

☐ Please mark this box if the above address(es) have changed or are updated since the last filing.

Statutory Agent: J D Campbell
(Name)
9098 W. Pinnacle Peak Road Peoria AZ 85383
(Street) (City) (State) (Zip)
623-972-6133 623-566-8925
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

Attorney: Scott Rhodes of Jennings Strouss & Salmon PLC
(Name)
The Collier Center
201 E. Washington Street, 11th Floor, Phoenix AZ 85004
(Street) (City) (State) (Zip)
602-262-5911 602-253-3255
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

☐ Please mark this box if the above address(es) have changed or are updated since the last filing.

OWNERSHIP INFORMATION

Check the following box that applies to your company:

- | | |
|---|---|
| <input type="checkbox"/> Sole Proprietor (S) | <input type="checkbox"/> C Corporation (C) (Other than Association/Co-op) |
| <input type="checkbox"/> Partnership (P) | <input checked="" type="checkbox"/> Subchapter S Corporation (Z) |
| <input type="checkbox"/> Bankruptcy (B) | <input type="checkbox"/> Association/Co op (A) |
| <input type="checkbox"/> Receivership (R) | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Other (Describe) _____ | |

COUNTIES SERVED

Check the box below for the county/ies in which you are certificated to provide service:

- | | | |
|-------------------------------------|--|-----------------------------------|
| <input type="checkbox"/> APACHE | <input type="checkbox"/> COCHISE | <input type="checkbox"/> COCONINO |
| <input type="checkbox"/> GILA | <input type="checkbox"/> GRAHAM | <input type="checkbox"/> GREENLEE |
| <input type="checkbox"/> LA PAZ | <input checked="" type="checkbox"/> MARICOPA | <input type="checkbox"/> MOHAVE |
| <input type="checkbox"/> NAVAJO | <input type="checkbox"/> PIMA | <input type="checkbox"/> PINAL |
| <input type="checkbox"/> SANTA CRUZ | <input type="checkbox"/> YAVAPAI | <input type="checkbox"/> YUMA |
| <input type="checkbox"/> STATEWIDE | | |

COMPANY NAME

West End Water Co.

UTILITY PLANT IN SERVICE

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AD)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	-0-	1,500
304	Structures and Improvements	186,540	22,147	164,393
307	Wells and Springs	230,477	25,937	204,540
311	Pumping Equipment	373,143	52,450	320,693
320	Water Treatment Equipment	545	61	484
330	Distribution Reservoirs and Standpipes	151,196	25,124	126,072
331	Transmission and Distribution Mains	703,053	79,633	623,420
333	Services	24,266	2,713	21,553
334	Meters and Meter Installations	10,866	6,414	4,452
335	Hydrants	35,060	3,920	31,140
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	981	
	TOTALS	1,717,627	219,380	1,498,247

This amount goes on the Balance Sheet Acct. No. 108



COMPANY NAME

West End Water Co.

CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	-0-	-0-
304	Structures and Improvements	186,540	4.93%	9,197
307	Wells and Springs	230,477	4.93%	11,363
311	Pumping Equipment	373,143	4.93%	18,396
320	Water Treatment Equipment	545	4.93%	27
330	Distribution Reservoirs and Standpipes	151,196	4.93%	7,454
331	Transmission and Distribution Mains	703,053	4.93%	34,661
333	Services	24,266	4.93%	1,196
334	Meters and Meter Installations	10,866	4.93%	536
335	Hydrants	35,060	4.93%	1,728
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	-0-	-0-
	TOTALS	1,717,627		84,558

This amount goes on Comparative Statement of Income and Expense _____
 Acct. No. 403.

COMPANY NAME

West End Water Co.

BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$ 22,011	\$ 19,454
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	3,971	14,519
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	95	95
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 26,077	\$ 34,068
	FIXED ASSETS		
101	Utility Plant in Service	\$ 1,714,598	\$ 1,717,628
103	Property Held for Future Use		
105	Construction Work in Progress	4,885	17,971
108	Accumulated Depreciation – Utility Plant	(136,681)	(219,380)
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility		
	TOTAL FIXED ASSETS	\$ 1,582,802	\$ 1,516,219
	TOTAL ASSETS	\$ 1,608,879	\$ 1,550,287

NOTE: The Assets on this page should be equal to **Total Liabilities and Capital** on the following page.

BALANCE SHEET (CONTINUED)

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	LIABILITIES		
	CURRENT LIABILITIES		
231	Accounts Payable	\$ 145,595	\$ 209,658
232	Notes Payable (Current Portion)		10,000
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	16,912	16,217
236	Accrued Taxes	232,417	251,928
237	Accrued Interest	24,318	24,318
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 419,242	\$ 512,121
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$ 17,370	\$ 17,370
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		
255	Accumulated Deferred Investment Tax Credits		
271	Contributions in Aid of Construction	1,668,580	1,691,580
272	Less: Amortization of Contributions	(103,820)	(186,876)
281	Accumulated Deferred Income Tax		
	TOTAL DEFERRED CREDITS	\$ 1,564,760	\$1,504,704
	TOTAL LIABILITIES	\$ 2,001,372	\$2,034,194
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$ 1,000	\$ 1,000
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings	(393,493)	(484,908)
218	Proprietary Capital (Sole Props and Partnerships)		
	TOTAL CAPITAL	\$ (392,493)	\$ (483,908)
	TOTAL LIABILITIES AND CAPITAL	\$ 1,608,879	\$1,550,287

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	CURRENT YEAR
461	Metered Water Revenue	\$ 120,018	\$ 102,323
460	Unmetered Water Revenue		
474	Other Water Revenues	11,865	2,546
	TOTAL REVENUES	\$ 131,883	\$ 104,869
	OPERATING EXPENSES		
601	Salaries and Wages	\$ 65,105	\$ 59,141
610	Purchased Water		
615	Purchased Power	20,147	17,602
618	Chemicals		
620	Repairs and Maintenance	2,662	1,941
621	Office Supplies and Expense	1,874	155
630	Outside Services	2,868	2,013
635	Water Testing	1,975	1,345
641	Rents		
650	Transportation Expenses	955	1,513
657	Insurance -- General Liability	3,745	4,103
659	Insurance - Health and Life		
666	Regulatory Commission Expense -- Rate Case		
675	Miscellaneous Expense	10,340	74,203
403	Depreciation Expense	2,672	1,503
408	Taxes Other Than Income		
408.11	Property Taxes	14,038	5,913
409	Income Tax		
	TOTAL OPERATING EXPENSES	\$ 126,380	\$ 169,432
	OPERATING INCOME/(LOSS)	\$	\$
	OTHER INCOME/(EXPENSE)		
419	Interest and Dividend Income	\$ 291	\$ 88
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense	24,986	13,599
	TOTAL OTHER INCOME/(EXPENSE)	\$ (24,695)	\$ (13,511)
	NET INCOME/(LOSS)	\$ (19,193)	\$ (78,074)

COMPANY NAME

West End Water Co.

SUPPLEMENTAL FINANCIAL DATA**Long-Term Debt**

	LOAN #1	LOAN #2	LOAN #3	LOAN #4
Date Issued	10/78			
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$ 17,370	\$	\$	\$
Amount Outstanding	\$ 17,370	\$	\$	\$
Date of Maturity	04/97			
Interest Rate	10%			
Current Year Interest	\$	\$	\$	\$
Current Year Principle	\$ 17,370	\$	\$	\$

Meter Deposit Balance at Test Year End

\$ 4,446

Meter Deposits Refunded During the Test Year

\$ 639

COMPANY NAME West End Water Co.

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (Gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
55-581369	50	240	800	12"	6"	2000
55-626341	7.5	28	700	6"	2"	1970
55-528719	3	15	633	5"	1"	1990

- Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	1	10	
10	2		
5	1		
2.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
100,000	1	5,000	1
8,000	1	5,000	1
		5,000	1

COMPANY NAME

West End Water Co.

WATER COMPANY PLANT DESCRIPTION (CONTINUED)**MAINS**

Size (in inches)	Material	Length (in feet)
2	PVC -Galv	21,926
3		
4	PVC	145
5		
6	PVC	10,782
8	DIP	48
10		
12		
6	DIP	321

CUSTOMER METERS

Size (in inches)	Quantity
5/8 X 3/4	245
3/4	22
1	1
1 1/2	
2	
Comp. 3	
Turbo 3	
Comp. 4	
Tubo 4	
Comp. 6	
Tubo 6	

For the following three items, list the utility owned assets in each category.

TREATMENT EQUIPMENT:

Chemical feed pump

STRUCTURES:

Booster pump & control building

Chain link fence

OTHER:

COMPANY NAME: West End Water Co.

WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2003

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD	GALLON PUMPED (Thousands)
JANUARY	225	1,488,591	2,143
FEBRUARY	232	1,309,990	1,734
MARCH	231	1,652,240	2,351
APRIL	233	2,003,371	3,727
MAY	236	2,971,193	4,403
JUNE	233	2,959,605	4,361
JULY	234	3,219,863	4,776
AUGUST	234	2,658,854	4,153
SEPTEMBER	230	2,279,606	3,015
OCTOBER	230	2,355,265	3,215
NOVEMBER	225	1,453,754	2,003
DECEMBER	230	1,589,890	2,148
TOTAL		N/A	38,029

Is the Water Utility located in an ADWR Active Management Area (AMA)?

(☒) Yes () No

Does the Company have An ADWR Gallons Per Capita Per Day (GPCPD) requirement?

() Yes (☒) No

If yes, provide the GPCPD amount:_____

What is the level of arsenic for each well on your system. See below mg/l

(If more than one well, please list each separately)

Note: If you are filing for more than one system, please provide separate data sheets for each system.

Wittmann 2.00 ppb
Wheat 2.9 ppb

COMPANY NAME West End Water Co. YEAR ENDING 12/31/2003

PROPERTY TAXES

Amount of actual property taxes paid during Calendar Year 2003 was: \$ -0-

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain why. Cash flow

COMPANY NAME West End Water Co. YEAR ENDING 12/31/2003

INCOME TAXES

For this reporting period, provide the following:

Federal Taxable Income Reported *
Estimated or Actual Federal Tax Liability *

State Taxable Income Reported *
Estimated or Actual State Tax Liability *

Amount of Grossed-Up Contributions/Advances:

Amount of Contributions/Advances *
Amount of Gross-Up Tax Collected *
Total Grossed-Up Contributions/Advances *

* S. Corp. calculated at shareholder level

Decision No. 55774 states, in part, that the utility will refund any excess gross-up funds collected at the close of the tax year when tax returns are completed. Pursuant to this Decision, if gross-up tax refunds are due to any Payer or if any gross-up tax refunds have already been made, attach the following information by Payer: name and amount of contribution/advance, the amount of gross-up tax collected, the amount of refund due to each Payer, and the date the Utility expects to make or has made the refund to the Payer.

CERTIFICATION

The undersigned hereby certifies that the Utility has refunded to Payers all gross-up tax refunds reported in the prior year's annual report. This certification is to be signed by the President or Chief Executive Officer, if a corporation; the managing general partner, if a partnership; the managing member, if a limited liability company or the sole proprietor, if a sole proprietorship.


SIGNATURE

3/26/04
DATE

J D Campbell
PRINTED NAME

President
TITLE

**VERIFICATION
AND
SWORN STATEMENT
Intrastate Revenues Only**

RECEIVED

VERIFICATION

STATE OF ARIZONA

I, THE UNDERSIGNED

OF THE

COUNTY OF (COUNTY NAME) Maricopa	APR 08 2004
NAME (OWNER OR OFFICIAL) TITLE J D Campbell, President	ARIZONA CORPORATION COMMISSION DIRECTOR OF UTILITIES
COMPANY NAME West End Water Co.	

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2003

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2003 WAS:

Arizona IntraState Gross Operating Revenues Only (\$)

\$ 110,926

(THE AMOUNT IN BOX ABOVE
INCLUDES \$ 6,847
IN SALES TAXES BILLED, OR COLLECTED

****REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

26th

DAY OF

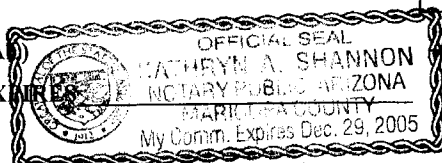
COUNTY NAME	Maricopa	
MONTH	March	2004

SIGNATURE OF OWNER OR OFFICIAL

623-972-6133

TELEPHONE NUMBER

(SEAL) MY COMMISSION EXPIRES



SIGNATURE OF NOTARY PUBLIC

VERIFICATION
AND
SWORN STATEMENT
RESIDENTIAL REVENUE
INTRASTATE REVENUES ONLY

RECEIVED

APR 08 2004

VERIFICATION

AZ CORPORATION COMMISSION
DIRECTOR OF UTILITIES

STATE OF ARIZONA

I, THE UNDERSIGNED

OF THE

(COUNTY NAME)	Maricopa	
NAME (OWNER OR OFFICIAL)	J D Campbell	TITLE President
COMPANY NAME	West End Water Co.	

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION
FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2003

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

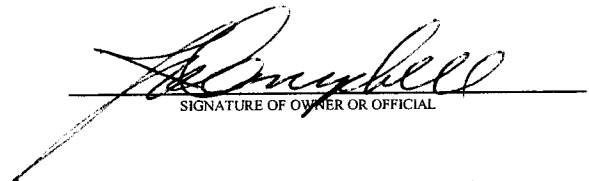
SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2003 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES
\$ 88,547

(THE AMOUNT IN BOX AT LEFT
INCLUDES \$ 6,058
IN SALES TAXES BILLED, OR COLLECTED

*RESIDENTIAL REVENUE REPORTED ON THIS PAGE
MUST INCLUDE SALES TAXES BILLED.


SIGNATURE OF OWNER OR OFFICIAL

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

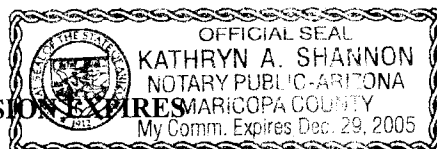
26th

DAY OF

NOTARY PUBLIC NAME	Kathryn A. Shannon	
COUNTY NAME	Maricopa	
MONTH	March	, 20 04

(SEAL)

MY COMMISSION EXPIRES




SIGNATURE OF NOTARY PUBLIC